



MULTISTATE TAX COMMISSION

SPEAKER BIOGRAPHIES

Litigation Committee

Salt Lake City, Utah

July 22, 2025

Bruce J. Fort, Senior Counsel Multistate Tax Commission

Bruce J. Fort is Senior Counsel for the Multistate Tax Commission. Prior to joining the Commission in 2007, Mr. Fort was a staff attorney and Special Assistant Attorney General for the New Mexico Taxation and Revenue Department for 16 years. He has co-authored numerous briefs before the U.S. Supreme Court and state appellate courts on state tax matters. Mr. Fort's additional duties for the Commission include staffing uniformity committee projects, audit support, and conducting training programs for state attorneys and auditors on corporate income tax, nexus principles and litigation techniques. Mr. Fort is a frequent presenter at state and local tax conferences, including the Paul J. Hartman SALT Forum, the Georgetown University SALT Forum, the New York University SALT conference, the American Bar Association Tax Section and the Tax Executives Institute training courses. Mr. Fort began his legal career as a general trial practitioner with a firm in Santa Fe, New Mexico. He received his B.A. degree from the University of Oregon and his J.D. from the University of Oregon School of

Chad Gwilliam, Associate Athletic Director for Compliance Brigham Young University

As the Associate Athletic Director for Compliance, Gwilliam oversees the implementation and monitoring of NCAA rules and regulations for all student-athletes, coaches, employees, and boosters at BYU. Promoted to his current position in August 2010, he was previously hired as the director of compliance in March 2008.

He began his experience with the BYU Compliance Office through an internship during the summer of 2002. He was a part-time time assistant in compliance from

October 2002 through May 2003 when he was hired as the full-time assistant compliance coordinator.

Graduated from Southeast Missouri State University in August 2002 with a B.S in Sports Management. Gwilliam continued his education at BYU and graduated in 2010 with a master's in public administration.

David Merrien, Tax Specialist Multistate Tax Commission

David Merrien is a Tax Specialist for the Multistate Tax Commission. Prior to joining the Commission earlier this year, he served as the bureau chief in charge of audits and pass-through entities at the Montana Department of Revenue. Before becoming bureau chief, David was the pass-through unit manager for three years and an income tax specialist for four. Prior to joining the Montana Department of Revenue, David occupied the role of the deputy tax attaché at the Embassy of France in Washington DC for five years, working on the application of tax treaties, mutual agreement procedures, and exchange of tax information for the French tax administration. David has an LLM in US and international taxation from the University of Michigan Law School, a master's degree in journalism and communication from the University of Paris II and a master's degree in philosophy from the University of Rouen.